

Article - Tax - General

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§13–717.

(a) An income tax return preparer who is subject to § 10–824 of this article and who fails to file a return as required in § 10–824 of this article shall pay a penalty of \$50 for that failure, unless it is shown that the failure is due to reasonable cause and is not due to willful neglect.

(b) The total amount of the penalties assessed under subsection (a) of this section may not exceed \$500 for all returns filed by an income tax return preparer for any taxable year.

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